G. R. S 58]

Previous references. 1892-3

191

(Municipal)

File No. 448 of 92

Serial Nos. 1-6

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 ——— 6

Mapp Part B for April 1894

SUBJECT.

The Accounts of the Shimoga Town Municipality for 1891-2

Log No	Letter No	Dated
1 5410 / L 871	2686	25.11.1892
	From. The Comptroller Submits report on the audit of the accounts of the Shimoga Town Municipality for 1891-2.	
	13780-1	16.2.93.
2 Pl L 1634	To The Log Comm Passes the order on the above	

GPB—8,500—21-7-14

(General Serial No 30)

1892.

5410
25 NOV. 92
88 71

From

The Comptroller

To

The Chief Secretary
to the Dewan of Mysore

SECTION Municipal I

File (Mis) 91-2

Dated 24

Despatched 25 November

Received

Enclosures No. 1

General No. 2686
No.

Submitting report
on the audit of the
accounts of the Shimoga
Town Municipality
for 1891-92

Abstr. Mem 25/4

The Dewan & c his 13730-1 / 19.234-92 / 9/12/92

AD 25/11

No. 2686

36

COMPTROLLER'S OFFICE
24 NOV. 92

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 24th November 1892.

From

~~A. RANGASWAMI IYENGAR, Esq.~~
The Comptroller of Mysore.

To

The Chief Secretary
to the Dewan of Mysore.

SIR,

I have the honor to submit
report on the audit of the
accounts of the Shemoga
Head Quarter Municipality
for the year 1891-92.

I have the honor to be
Sir.
Your most obedient Servant
My Eagles
for Comptroller

2 — 29

Read:-

Letter from the Comptroller dated 24 November 1892, No 2686, submitting the report of the auditor on the accounts of the Shimoga Town Municipality for the 15 months of the year 1891-92 ending 30th June

———

order thereon.

The points requiring notice in the auditor's report are:-

(1) Remittances made ~~monies collected~~ to the Treasury at long and irregular intervals contrary to the instructions conveyed in Proceedings

SECTION Municipal
FILE No. Mu 4/92-2
SERIAL No. 2

Subd. Councillor for orders whether ~~the~~ auditor's report may not be sent in original to Dy Cr for perusal & return with any remarks he may wish to offer.
[illegible] 11/2

This may be done hereafter. The report was not called for as this [illegible] 18 Ag [illegible] pending the order [illegible]

Pd L1634

$\frac{137\ 30-1}{L7.234-92}$ 16/17/2'92

No 622/T-39 dt 24.8.91
429

(2) Commission on the part of Pound mutsaddi to grant receipts for sums collected by him

(3) Difference between the amounts remitted to the Treasury by the Pound keeper and the amount credited in the accounts.

(4) Issue of cheques for sums less than Rs 10 notwithstanding that the Amildar is empowered with an advance of Rs 50 to meet such charges.

Issue of cheque late June 1892 and disbursement now postponed thereof till months.

16/ Keeping unreconciled
pay in deposit

(7) Appropriation of
the funds of the muni-
-cipality to meet
urgent requirements
of other municipalities
and reimbursement
of the same soon after
funds were forth-
-coming in the latter
municipalities

18/ Absence of centam
bulls

19/ Expenditure with-
-out Budget provision
or Special sanction of Govt

2 It is of the utmost
importance that
all moneys collected
in a month should

be shewn in the acco
of the same month &
and that the Treasury
figures should corres-
-pond with those of
the municipality.
Remittances should
therefore be made
to Treasury at least
once a week, any
balance remaining
on hand on the last
day of each month
to be credited to
the Treasury on the
that day.

Imprest Keepers
should at once be
provided with
bed counterfoil
cipt books for
in municipalities
required in
Form

Para 7 of the Proceedings

No. 6227-39/429 dated 24 August 1891.

4. The Statement

No. 6 ~~of the auditor~~ will

be forwarded to

the Deputy Commissioner

~~of the Shimoga District~~

with a request that

steps may be taken to adjust

the difference of Rs

1-4-4 between the

amount of fines

collected on cattle

impounded and

the amount actually

credited in the Treas-

-ury accounts

as early as possible

~~be adjusted~~ in the

manner proposed

therein, the receipts

from cattle fines

being raised from

Rs 377-15-- to Rs 381-3-4

and the Treasury

~~closing~~ balances

30" principle 1892 from
Rs 7096-5-2 to Rs 7097-9-2

5. The Deputy Commr will see that in future no ~~is requested to explain~~ ~~why~~ cheques for sums less than Rs 10 ~~as noted on the auditor's State-~~ ~~ment so far were issued~~ ~~contrary to the~~ instructions conveyed in Para VIII of Govt Proceedings dated 24th August 1891, No 6227-39 429 an draft ~~attached~~ His attention will also be drawn

It is a
matter if it is proper
or time to order
past years acc
omitted or wrongly
it seems to me, be added to
deducted from, with a
explanation, ~~how~~ & the
~~should proceed~~ in

6. The result of the ~~audit proceedings~~ ~~of the~~ cheque issued having remained uncashed
Cash in June 1892 was
that the charges incurred
in 1891-92 were held
over for adjustment
in the following
year. This is objection-
able All the ~~charges~~

The payee may debit proceeding cheques for payment should not be given before the 25th

changes mentioned in as far as possible a year should be brought into the accounts of the same year. The attention of the Deputy Commissioners is invited to Proceedings dated 2nd May 1892 No 1781-9 / 2721 which prohibited ~~requested to see~~ the issue of cheques ~~that no cheques are~~ ~~issued~~ after the 25th of each month as ~~therein~~ directed.

7. The practice of keeping undisbursed pay in deposit is irregular and opposed to the instructions contained in Para XL of Govt Proceedings dated 24th August 1891 and No 6227-39 / 429 should be

6 The funds of
a municipality should
under no circumstances
be utilized for expenditure
connected with another
municipality or in
any other Department.
If however any
municipality stands
in need of funds,
a special application
for a loan should
be submitted to the
Government, shewing
ways and means
for its repayment,
and orders of the
Govt obtained in
the mean

9 The President
~~Registrar to~~ in
case he disappears
Price of bills in
case of 15 items

~~Items~~ noted in the
auditor's Statement
No 7 amounting to
sums that are
Rs 261-15-4, ~~are to~~
~~State who are responsible~~
~~for these loss~~. The Dy
Supdt Engineers are
~~should~~ ~~accountable~~
~~and~~ ~~recovery~~ whether
payment has been
made in each of
the cases referred
to, and who is responsible
(a this loss / this / ...
10. As regards the
sum of Rs 196-4-11
shown in Statement
No 9 hereunto forwarded,
the President should
quote the authorities
on State the circum-
stances under
which each item
was incurred &
without Budget
provn

on special sanctio
of Government
thereon.

13/2/43 11/2/43

Chief Secretary

To,

The Comptroller to the
Govt of Mysore

The Deputy Commr
Shimoga District
with auditor's State=
=ments 1 Upst in dupl +

Memo

Copies to the Presidents
of Municipalities in
other Districts

No. 1635
13732-40
L7. 234-92

Letter from

dated 24th November 1892 No 2686,

submitting the report of the auditor on the accounts of the Shimoga Town municipality for the 15 months of the year 1891-92 ending 30 June 1892.

———•———

Order thereon

The points requiring notice in auditor's report are:—

Remitting sums collected to the Treasury at long & irregular intervals contrary to the instructions conveyed in Proceedings No. 6227-39/429 dt 24-8-91

Omission on the part of Sound Inspector to grant receipts for sums collected by him

Difference between the amt remitted to the Treasury by the Sound Keeper & the amt credited in the accounts

Issue of cheques for sums less than Rs. 10 notwithstanding that the Amildar is provided with an advance of Rs 50 to meet such charges.

Issue of cheque late in June 1892 & consequent non-adjustment thereof in that month.

Keeping undisbursed pay in deposit appropriation of the funds of the Municipality to meet urgent requirements of other municipalities, and re-investment of the same soon after funds were forthcoming in the latter municipalities

Absence of certain bills

Expenditure without Budget provision or Sanction of Govt

"Govt noted with surprise in this regard of the that clear instructions conveyed in Para I of Proceedings dated 24th August 1891 No 6227-39/429 were not complied with and remittances to Treasury at long & irregular intervals as collection agency chose to send them. As it is of the utmost importance that all sums collected in a month should be shewn in the accounts of the same month and that the Treasurer figures should correspond those of the municipality, it directed that remittances be to Treasury at least once any balance remaining on the last day of each being credited to the on that day

3. Soundkeepers shd once be provided with counterfoil receipt books

[illegible] ~~notwithstanding~~
that a permanent advance of
Rs 50 was allowed to the
Amildar to make such payments.
The Deputy Commissioner is requested to explain why
~~The issue of~~ cheques for sums
of less than Rs 10 were issued ~~in~~ contrary to the instructions conveyed in
Para VIII of Govt Proceedings dated 24 August
1891, No ~~6227-39~~ / 429. ~~The DC (illegible)~~
~~should take note of other irregularities~~
~~explain whether the cheques were issued~~
~~and cashed, and to report them~~
~~in connection with charges incurred~~
~~[illegible] out of the permanent advance~~
~~or on payment of charges due to contractors &c~~
~~The amount spent out~~
~~of the above advance of Rs 50 was~~
~~swelled by cheques on account~~
~~the bills of charges incurred.~~
It is noticed that the
~~but~~ the amount spent in Quarter
ending the 3rd of each month
was not ~~so~~ adjusted, ~~and~~
a delay in the transmission of bills
~~but brought to account~~,
cheques, ~~were issued~~ late
in the year is ~~held in the Treasury~~ in
hand; the result ~~was~~ being that
charges incurred in 1891-9.
held over for adjustment
following year. There is

[illegible] of permanent advances,
[illegible] less than
[illegible] and irregularities

[illegible] the
[illegible]
[illegible]
referred to -
[illegible] from [illegible]
[illegible] charges were
[illegible]

charges incurred in a year should be brought into the accounts of the same year. The attention of the Dy Coms is invited to Govt Proceedings dated 2nd May 1892 etc $\frac{1781-9}{272}$ and he is requested to see that no cheques are issued after the 25th of the month as therein directed.

The system of keeping undisbursed pay in deposit is irregular and opposed to the instructions contained in Para XI of Govt Proceedings dated 24th Aug 1891 etc $\frac{6227-39}{429}$. The attention of the Pr... dent is invited to this point

From the statement etc it would appear that the S... of the Shimoga Municipality ... appropriated for expenditure on other Municipalities or on accou... of items unconnected with ... Municipality ... were adjusted when funds ... latter admitted of their repayme...

From	To		
Shimoga	(1) Benkapur	Rs 230-0-0	
do	(2) Holehonnur	115-0-0	
	(3) Plantation Imprest account	17-1-3	
	Total	Rs 362-1-3	

This course is open to no objection and should never be resorted to. The funds of one Municipality should not, under no circumstances, be utilized for expenditure connected with another Municipality or another Dept. item, simply because they happen to be under the management of one and the same officer. If however any Municipality stands in need of funds, a special application for a loan should be submitted to Govt shewing ways & means for the repayment and of Govt obtained thereon. Statement etc. as hereinafter ordered and the President requested to explain the discrepancy of absence of bills in the in the Auditors Statement No 7 as to items noted thereon

Reg to Rs 261-15-4, and to state whether responsible for the loss been lost or misplaced.

Accountant should ascertain and report whether payment has been made in each of the cases referred to.

Rs. and the sum of—

Rs 196-4-11 shewn in Statement
No 9 herewith forwarded, the
Precedent should quote the
authority or state the circumstances
under which each item was
~~was~~ incurred without ~~the~~
Budget provision or special
sanction of Government therefor.

On receipt of information
on the above points, ~~that~~ a
~~statement~~ of receipts and charge
will be accepted by Govt.
as ~~finally~~ ~~ascertained~~ & ~~worked out~~

Chief Secretary

To
The Comptroller
& A. G. (on Shimoga Account)
Mess. Copies to Precedents of the notes
in the other Depts.

Sir Draft submitted
GJ 11/2/93

(General Serial No. 30.)

1893 9503.

L 1692

From The Deputy Commr
Shimoga Dt.

To

The Chief Secretary to the Dewan
of Mysore.

SECTION Municipal

FILE No. Mis 93

SERIAL No. 8

Dated 9th December

Despatched

Received 3

Enclosures No. —

General No. 5571

No. 430

With reference to
Govt. Pro: no 1373/30-1
234-92
dated 16. February last
submits explanation
in regard to the irre:
gularities noted in
the accounts of the
Shimoga Municipality
for 1891-92.

SBB 11/12/93

Shimoga District

Judicial Commissioner's Office

Shimoga 9th December 1892

To

The Chief Secretary to the
Dewan of Mysore

Sir,

In reply to your Pro: No. 13730-1 / 234-92 dated 16th February last I have the honor to state as follows:—

(2) The sum of Rupees 261-15-4 (Para 8) was the pay of the District Municipal clerk drawn on cheques issued month by month, and disbursed in the District Treasury the clerk signing the same in the Treasury receipt book, so there were no separate

vouchers in r
the payments.

(3) The auditor should have explained this fact in his report. His omission, I regret to be constrained to submit, drew the unfavourable remarks of the Government on the point.

(4) (Para 9) Rs 53-6-11. Vide Govt. Pro: No 7283-4 dated 566
24-4-91.

(5) Rs 10-11-11 was the amount remitted remitted to the Civil Surgeon-Shimoga on account of animal vaccination as per his Docket No 269 dated 22-4-91 countersigned by the

Board vide Resolution 6
of their Proceedings dated 27-5-91.
(6) Rs 86-14-2. This amount
was paid to the auditor
of Municipal accounts
himself. Vide Govt. Pros:
Nos. 8086-92/644 and 309-10/40 dated
27-10-91 and 6-4-92 resp=
=pectively.
(7) Rs 14-"-". Is the value
of disinfectant powder
purchased for use in the
Shimoga Town when
cholera broke out as
sanctioned by the Board
vide Resolution 6 of the
Pros: dated 25-8-91.
Rs 14-15-10. This expendi
ture was incurred on
decorations when the

British Resident died

Shiraz in 1891. No sanction of Govt appears to have been obtained in the case of the small items above.

(9) Rs 15 - " - " - This is the pay of a Municipal servant of the Khalikatth Establish: : ment lent temporarily to the Octta Dispensary when it was newly opened.

I have the honor to be
Sir
Your most Obed. Servt.

Abdul Rahman K.B.
Deputy Commissioner
Shiraz

1891

63

Read.—

Letter dated 9th Decr 1893 c/o 5567/460 from the Dy Comr of the Shimoga District, submitting the explanation called for in Govt Proceedings dated 16th February 1894 c/o 13730-1/L J 234-92 in regard to the audit of accounts of the Shimoga Municipality for 1891-92

SECTION [illegible]
FILE No. [illegible]

2 [illegible]

R L 1798

11896 Dy 23/1/94
L J 234-92

Order thereon.

From the Shimoga
691/45 Dy 25-1-94

Before passing final orders on the above reference, the Dy Comr is requested to ~~forward~~ retrieve the report of the auditor forwarded with Govt Proceedings dated 16th February 1893 c/o 13730-1/L J 234-92

16/1/94 for Chief Secy

To,
The Dy-Comr Shimoga Distt

22 (General Serial No. 30.)

1894. 1164 5-

L 2264

From The Deputy Commissioner Shimoga district

SECTION Miscellaneous

FILE No. Cff 9 92-3

SERIAL No. 5

To The Chief Secretary to the Dewan of Mysore.

Dated 25th January

Despatched 26th January

Received 30

Enclosures No. on file

General No. 691

No. 45

Forwards the report of the Auditor on the accounts of the Shimoga Municipality for the year 1891-92.

7/1/94

Submitted with reflexes.

GMJ

From

The Deputy Commissioner

Chingleput District

To

The Chief Secretary

to the Govt of Mysore

Dated 25th January

No. 691/45 Jud. File

with reference to Government Proceedings

No 11896/234.92 of the 23rd instant has the honor

to return the report of the auditor

with the statements received with Govt.

Secs. No 13730.1/E.F 234.92 dated 16.2.93 as called for

in the above.

for Deputy Commissioner

Enclosure
No. 4

Report on the Audit of accounts of the Head Quarter Municipality of Shemogah for the year ending 30th June 92.

1. I examined all the books & accounts mentioned in Statement No 3.

2. I submit Statements No. 1 & 2 shewing the Receipts, expenditure and the Balance in favour of the above Municipality, and the Demand, Collection, and Balance Statements of Prohibition for the year ending 30th June 92.

Receipts

3. It will be seen from statement No 2 that all the Collections of Prohibition Octroi, and Pound, entered in the day Books of the Collectors of the Municipal Revenue, were remitted to the Treasury as per

but took over a year as directed in para 1 of Govt Res 627-39/2429 of 24 August 1894. The order seems to have been carried out from July 92. The delay in enforcing its requirements Presidents explanation

4. Pound Superintendent does not grant Receipts for the sums he collects He has not been supplied with Counter foil Receipts Books for use as required by para 7 Clause II of the said Proceedings. His day book shows the Club Collections made, the sums retained, and the balance remitted, but these details have been omitted in the Challans. Brund.

5. Fines collected on the cattle impounded amounts to Rs 387/ where as only Rs 379-15-4 is shown under this head in the Statement No 6. The difference of Rs 1-4- will have to be

posted in the accounts
as noted in the Statement.
and the Treasury Orisul
balance on 30th June
92 should be raised
to Rs 7097-9-2.

Octroi.

6. Receipts are invariably
granted in the Octroi Book
in counterfoils except
when the "Voiage fee" is
realized on the sale of
Smuggled goods: the sale
being conducted by the
Salak. Authorities. Such
Collections were paid
directly into the Treasury
and shown in the accounts
after receipt of the intimation from the Treasury
for about nine months
the figures were not
written in words. The
Orisul Nos of some of
the receipts have been
altered owing to clerical
error in numbering them
This is irregular and a
recurrence of this should
be guarded against.

Payments

7. It is satisfactory to

Holi-thus all the payments were made by cheques supported by vouchers except those mentioned in statement No 7. Payments have all been made within the sanctioned Budget allotments and have been invariably made under written orders of the Hon Resident or the Auditor. No provision is made in the Budget for charges detailed in statement No 9. But funds were appropriated from the sum of Rs 100/- provided under VIII a Reserve and (h) "Non items" agreeably to para 7 of Pro No 527-527/635 of 21 June 92 The sanction of the Governor in Council necessary under para 6 of the said Pro: 8. Cheques for less than Rs 10/- have been issued under statement No 4, Contrary to para 7 clause VIII of Pro No 627-39/429 of 24/8/91

the President while the Auditor was allowed a Permanent advance of 1500/- for such payments. This is irregular and should be discontinued. The amount spent from such advance was recouped by cheques, on submission of the bills. But the amount spent in June 92 was not so adjusted and was not brought to account in the year under report, as the cheque was issued late and cashed in the Treasury in July 92. This is irregular. Charges incurred in one year should not be held over for adjustments in the year following.

9. Several items such as undischarged bail and guarantee funds received from Contractors are charged for against their Realisations &c.

Deposits". Keeping of undisbursed Pay in deposit is irregular and contrary to clause XI of the Pro referred to above.

10. All the works sanctioned by the President or Government are entered in the Works Register and the Payments made thereon noted in it from time to time. Such payments were duly made on Completion bills submitted and passed by the Vice President. No money was advanced for works during the year. Referring to Statement No 1 under Public Works it will be seen that Rs 1807-3 is charged against the grant of Rs 1100 provided under "Road Repairs". This amount includes the sum of Rs 165-10-6 adjusted during the year by debit to "Road Repairs" and Credit to "Advances" under Public debt. Hence the Budget Grant is not exceeded.

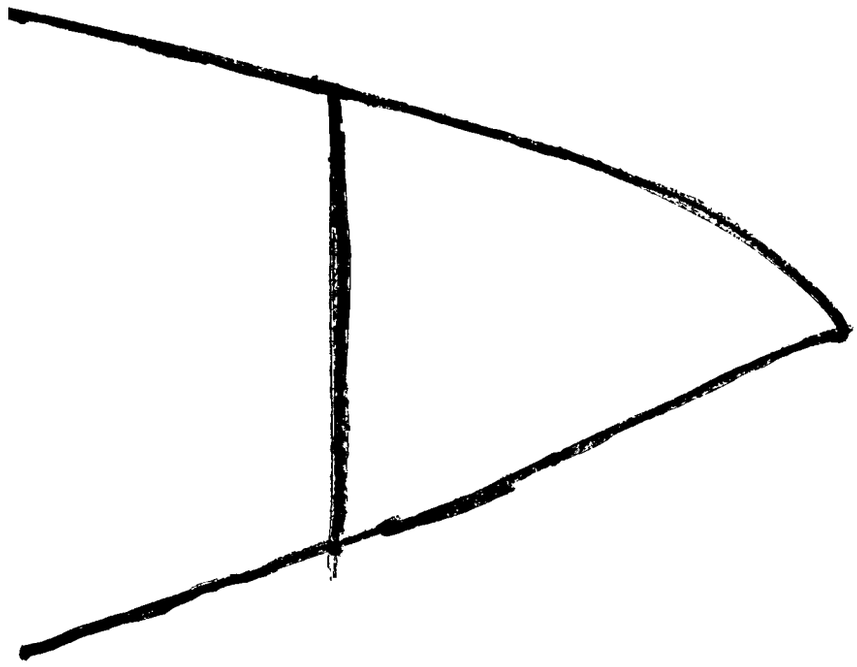
From Statement No 5 it will be seen that fund of one Municipality appropriated for expenditure of Another, when the available balance of that Other was insufficient, at the option of the disbursing Officer and adjusted when funds permitted the Refund. No such appropriation should be made without the Sanction of the President.

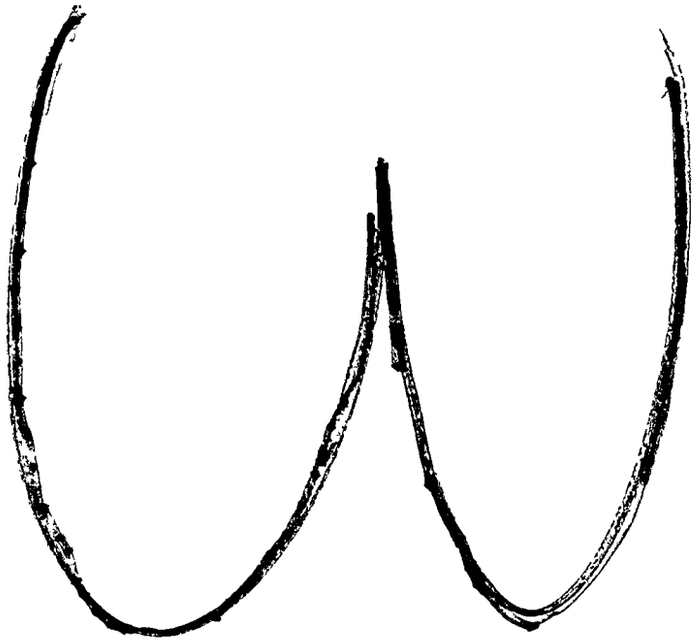
In Conclusion I beg to State that, with the exception of the above irregularities, the accounts have been correctly Kept.

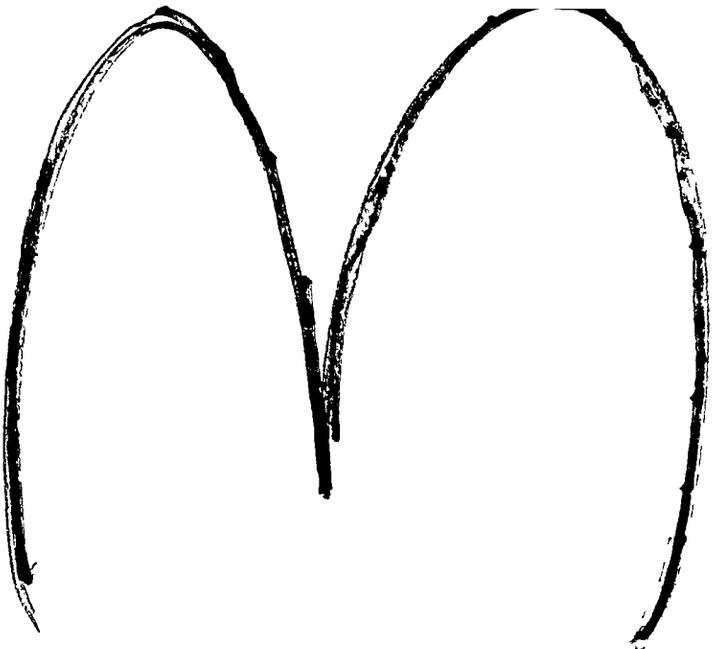
Respectfully

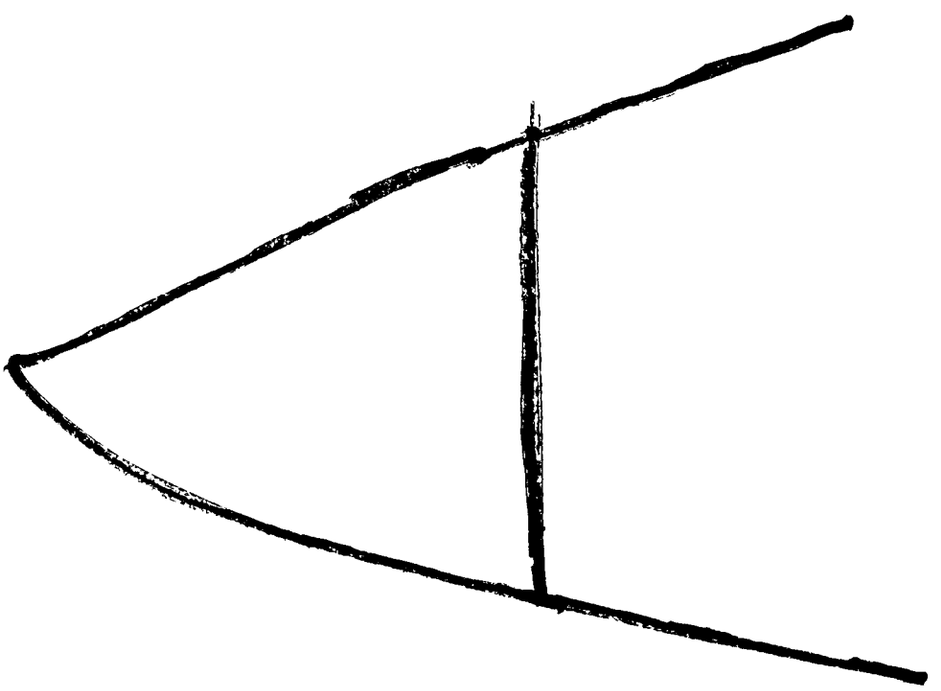
[signature]

20 Nov 92









Monaburga

Demand Collection and Balance Statement of the Shemogah Town Municipality for the year 1891-92

No.	Description	Gross Demand. Arrears for 1890-91.	For 1890-91.	Demand Reduced. Increase.	Decrease.	Net Reduction.	Total for 1891-92	Total Demand	Collection	Balance
1	House Tax	1820 " "	3867 14 8	" " "	147 6 8	" " "	3720 8 "	5540 8 "	4352 5 8	1188 2 4
2	Cart Tax	34 " "	463 " "	125 " "	" " "	" " "	588 " "	622 " "	622 " "	" " "
3	Oil Mill Tax	" " "	88 " "	" " "	16 " "	" " "	72 " "	72 " "	72 " "	" " "
4	Shop Tax	461 12 4	2631 " "	" " "	53 " "	" " "	2578 " "	3039 12 4	3008 12 "	31 " 4
	Total	2315 12 4	7049 14 8	125 " "	216 6 8	-91 6 8	6958 8 "	9274 4 4	8055 1 8	1219 2 8
1	Grass	108 10 "	212 " "	" " "	121 12 "	" " "	90 4 "	198 14 "	198 14 "	" " "
2	Amarayi	9 8 "	25 4 "	8 6 "	" " "	" " "	33 10 "	43 2 "	34 8 "	8 10 "
3	Manure	2 10 "	42 8 "	" " "	25 8 "	" " "	17 " "	19 10 "	19 10 "	" " "
4	Market Shop	18 9 4	121 " 6	" " "	13 9 6	" " "	107 " "	126 " 4	117 12 4	8 4 "
	Total	139 5 4	400 12 6	8 6 "	160 13 6	-152 7 6	248 5 "	387 10 4	370 12 4	16 14 "
	Grand Total	2455 1 8	7450 11 2	133 6 "	377 4 2	243 14 "	7206 13 "	9661 14 8	8425 14 "	1236 " 8

No. 2

Demand Collection and
Balance Statement
of the Chemogah.
Town Municipality
for the year 1891-92
(Rohdurfa)

List of Registers

Issued to the Shemoga Town Municipality

Head Office
1. Cheque Register
2. Counterfoil Cheque books.
3. Classified abstract of Exempts
4. Do Disbursements
5. Board Proceedings File.

Taluk Office
1. Cash Book.
2. Imprest Sheet Book.
3. Deposit Book.
4. Pay abstract
5. Work Register
6. Remittance Book.
7. Auction Sale Register
8. Register of Pools. &c.
9. Register of Rewards for Dogs & Snake killers.

Shotwafa -
1. Whole
2. Ride
3. Municipal Register
4. Valuation
5. Abstract (Labour)
6. Individual balance sheet.
7. Khanesh mar Register

Octroi -
1. Register of duty collected
2. Cash account.
3. Counterfoil of Exempts Book.
4. Pass Book.
5. Undrafts Registers.

Pound.
1. Register of Impounded Cattle
2. Remittance Book -

No. 3.

List of Papers

transmitted in the

Shenozah Town Murder

No 4

List of Cheques issued for less than Rs 10

No	Date	Amount			Remarks
49	23. 1. 92	8	4		
62	21. 3. 92	9	5	6	
79	16. 5. 92	9	10		
80	16 5. 92		4		
85	7. 6. 92	8	2		
					This is enclosing 4 pcs of No 627. 39 & 24/8/91. 429

No 4

List of Cheques issued
for Less than
£2 10/.

No 5

Funds appropriated

	What Municipal Funds	To What Municipality	Amount			Date on which appropriated
		Advance				
II	Shemogah.	Hole Hommes.	15	4	4	3-4-91
II	do	do	100	4	4	26-9-91
I	do	Benkepun	100	4	4	26-9-91
III	do	Plantation Deposit account.	15	4	4	6-6-91
	do	do	4	1	3	6-11-91
	do	do	2	4	4	4-6-92
I	Benkepun.	Shemogah	130	4	4	3-11-91
			362	1	3	
		Adjustment				
II	Hole Hommes.	Shemogah	15	.	.	29-4-91
II	do	do	100	4	4	14-11-91
I	Benkepun.	do	100	4	4	22-10-91
III	Plantation Deposit	do	15	4	4	19 6 91
III	do	do	4	1	3	22-12-91
III	do	do	2	4	4	9 6 92
I	Shemogah	Benkepun.	130	4	4	1-11-91
			362	1	3	

I Shemogah. [illegible]

II — do — [illegible]

III — do — Plantation Deposit account

No 5.

Statement - shewing the
Funds appropriated
from the Municipality
to Auditors

No 6

Statement Shewing the Collection Remitted by the Pound Keepers And that Credited in Treasury Account.

	Month	Amount Remitted as by requisite Book.	Amount Credited in the Day Book.	Difference	Remarks.
1	March 91 Credited in April	14 2 4	14 2 4	" " "	
2	April 91.	38 7 4	38 7 4	" " "	
3	May.	40 13 4	40 13 4	" " "	
4	June.	25 4 4	25 4 4	" " "	
5	July	26 13 4	26 13 4	" " "	
6	August	27 1 4	27 1 4	" " "	
7	September	14 14 4	14 14 4	" " "	
8	October	12 2 4	12 2 4	" " "	
9	November.	19 4 4	18 8 4	— " 12 4	Credited to Dis Funds
10	December.	13 12 4	13 12 4	" " "	
11	January 92	15 15 "	15 15 "	" " "	
12	February	12 15 4	13 15 4	+ 1 " "	Fines imposed on Lighting Contract
13	March	18 9 4	16 11 4	— 1 14 4	Credited to Dis Funds
14	April	20 13 4	21 3 4	+ 6 "	Belonging to Dis Funds.
15	May.	44 4 "	44 4 "	" " "	
16	June 92 -	36 3 4	36 3 4	" " "	
	Total Rs.	381 3 4	379 15 4	1 14 4	

Dis Funds - 2-10-"
adjusted - "-6-"

Due adjusted by debit to Dis Funds & Credit to Cattle Fines 2-4-"

Shd also Dues deposited "Fines" from "Cattle Pound" 1-"-"

Net Difference. 1-4

No 6

Statement - Shewing
the difference between
the Remittance Book
and the Treasury
— Credit —

No 7

List showing the Amount for which bills are now available in the Resident's office

Serial No.	No and date of Cheque issued		Amount			Remarks
1	30	22 4. 91	12	4	4	
2	32	1. 5. 91	12	4	4	
3	34	1. 6 91	12	4	4	
4	36	2. 7 91	12	4	4	
5	38	3. 8. 91	17	10	8	
6	40	21. 8. 91	22	11	8	
7	41	1. 9. 91	17	10	8	
8	43	3 11 91	35	5	4	
9	46	1 12. 91	17	10	8	
10	47	6. 1. 92	17	10	8	
11	50	1. 2. 92	17	10	8	
12	56	1. 3 92	14	9	4	
13	71	1. 4. 92	17	10	8	
14	76	2. 5. 92	17	10	8	
15	81	1. 6. 92	17	10	8	
			261	8	4	

No 7

Les Cheques the
Amount for which
Vouchers are not
available

No 8

List showing the dates on which Collections were Remitted to the Treasury

By whom Remitted	Date of Remittance	Amount			Remarks.
Protector Emigrants	10-4-91	452	11	4	
	20-4-91	357	9	4	
	30 4 91	291	9	4	
	11 5-91	173	15	4	
	15 5 91	58	13	4	
	1. 6 91	63	15	4	
	13. 6 91	46	13	4	
	30 6. 91	40	6	4	
	10 7 91	85	13	4	
	20 7. 91	11	4	4	
	31. 7 91	15	4	.	
	10 3 92	667	4	4	
	30 3 92	949	4	8	
Bank of Ireland Dublin Branch	30 4. 92	775	5	8	
	31 5. 92	677	7	.	
	30. 4-91	804	7	4	
	28. 5. 91	572	11	4	
	30 6. 91	294	11	3	
	31 7-91	604	9	3	
	31 8-91	787	13	2	& Int on.
	12 Times in Sept.	14	14	4	
	14 Times in Dec	19	4	4	
	21 Times in Brary 92.	44	4	4	
	& Int on				

Pd in Cash by Cheque I of Bo

No 6327 - 39. of 24/8/91.
£429

No 8

Statement - shewing
the dates on which
Municipal Elections
have been Remitted
to the Treasury

No 9

Statement showing the items for which Sub Division is made in the Budget.

Description	Amount.			Remarks.
Pay of Vaccinator	£3	6	11	
Animal Vaccination	10	4	4	" Charges "
Allowance to Medical Officers	88	4	2	Rs 100. appropriated from the Native claims
Cholera Charges	14	4	4	9/109.
Erection Pandal for the reception of the Resident	14	15	10	87.4.11 Rebuilding Stairs to Town Hall
Do Insurance Temporary Establt	15	4	4	
Total	196	4	11	

No. 9.

Statement shewing the items for which no provision is made in the Budget

Report on the
Audit of Accounts
of the Shenandoah
Town Municipal
for the
Year
1891-92.

SECTION Municipal

FILE NO 645/92-3

RJ/2919

16978-9. 9/4/94
L/7234-92

Read again letter dated 9th Dec 1893 no 5567 from the Dy Comr of the Shimoga District, submitting the explanation called for in Govt Pro dated 16th February 1893 no 13730-1/234-92 in regard to the audit of accounts of the Shimoga municipality for 1891-92

Read Docket dated 25th January 1894 no 649/45 from the same officer returning the report on the audit of the accounts of the municipality for 1891-92.

Order thereon

Under the circumstances now stated, the sum of Rs 264-15-4 disbursed to the Clerk of the District office is passed.

(2). Of the sum of Rs 196-4-1 expended without Budget provision the marginally noted two items amounting to Rs 142-5-4½ having already been sanctioned by Govt are passed. As regards the balance, viz Rs 53-5-11 consisting of the following four items

Approval Sanction of Govt has not obtained, the municipal

Para of Govt Pro dt 12/2/93

Para of Dy comm's letter dt 9/12/93 (2) & 3

(4) & (6)

Items Amount. Authority

1) Pay of Vaccinator Rs 5 3-6-11 Pro dt 24/9/91 no 7283-4/566

2) Remuneration to under 88-14-2 (a) dt 27/10/91 no 8086 92/644

Total 142-5-4½ (b) dt 8/4/92 no 309-10/40

Not provided for in the Budget

Govt observe that

~~does not appear to have been~~
~~obtained~~ in the case of items 3
and 4, ~~and~~ sanction of Govt
~~not having been sought for~~ in the
case of any of the four items, have not been obtained - Such
omissions ~~which~~ should
be avoided in future
~~The procedure observed is irregular~~
and ought not to be allowed to
occur in the future. As already
stated, no expenditure need be
incurred without Budget provision,
unless the same is specially sanctioned
by the Board and approved by
Govt.

(1) Annual vaccination Rs 10-0-0 ✓

(2) Disinfectants, ~~prevchand~~ when cholera breaks out in the town } 14-0-0

(3) Decoration expenses on the occasion of the visit of the Resident to the town } 14-15-10 ✓

(4) Pay of a municipal servant of the Kalchal establishment temporarily lent to the Pettah ~~municipality~~ Dispensary } 15-0-0

Total Rs 53-15-10

Items 1 and 3 ~~(1 and 3)~~, which are entirely
debitable to municipal ~~funds~~ Dod
funds of Shimoga are passed.
As items 2 and and 4 ~~are~~ should be
charged ~~to~~ to municipal funds
of Shimoga and the D. F of
the Shimoga Circle in the
proportions

proportions of $\frac{1}{3}$ and $\frac{2}{3}$ respectively and not entirely to municipal funds as has been done erroneously, the amount debitable to District Funds viz Rs 19- 5- 4. should be adjusted by a debit to D F and credit to municipal funds of Shimoga

12-4-94

For Chief Secy

Pmt:

To.

The Dy Comr Shimoga & Dir Comptroller

Proceedings of the Government of His Highness the Maharaja of Mysore, (Local Boards Branch—Municipal),—dated 9th April 1894.

READ AGAIN —

Letter dated 9th December 1893, No 557 from the Deputy Commissioner of the Shimoga District submitting the explanation called for in Government Proceedings dated 16th February 1893, No 13730-1—234 92, in regard to the audit of accounts of the Shimoga Municipality for 1891 92.

READ —

Docket dated 25th January 1894, No 691—45, from the same Officer, returning the report on the audit of the accounts of the Municipality for 1891-92

No. 1697-9—L. F 234-92, DATED, BANGALORE, 9TH APRIL 1894

ORDER THEREON.—Under the circumstances now stated, the sum of Rs 261—15—4 disbursed to the Clerk in the District Office is passed.

Para of Government Proceedings, dated 12th February 1893 8

Para of Deputy Commissioner's letter, dated 9th December 1893 2 and 3

2. Of the sum of Rs 196—4—11 expended without Budget provision, the marginally noted two items amounting to Rs 142—5—1 having already been sanctioned by Government are passed As regards the balance, *viz*, Rs 53—5—11, consisting of the following four items not provided for in the Budget, Government observe that the approval of the Municipal Board in the case of items 3 and 4, and the sanction of Government in the case of any of the four items, have not been obtained Such omissions should be avoided in future

Para of Government Proceedings, dated 12th February 1893. 9

Para of Deputy Commissioner's letter dated 9th December 1893. 4 and 6

	Items	Amount	Authority.
		F A P.	
(1)	Pay of Vaccinator ..	53— 6—11	Proceedings dated 24th September 1891, No. 7283-4—566
(2)	Remuneration to auditor ..	88—14— 2	(*a*) dated 27th October 1891, No. 8086 92—644. (*b*) dated 8th April 1892 No. 309 10—40
	Total	142— 5— 1	

		Rs A P
(1)	Animal Vaccination ..	10— 0— 0
(2)	Disinfectants purchased when cholera broke out in the Municipality	11— 0— 0
(3)	Decoration expenses on the occasion of the visit of the Resident to the town . ..	14—15—10
(4)	Pay of a Municipal servant of the Kalihat establishment temporarily lent to the Petta Dispensary .	15— 0— 0
	Total .	53—15—10

Items 1 and 3, which are entirely debitable to Municipal funds of Shimoga are passed. As items 2 and 4 should be charged to Municipal funds of Shimoga and the District Fund of the Shimoga Circle in the proportions of $\frac{1}{3}$ and $\frac{2}{3}$ respectively, and not entirely to Municipal funds as has been done erroneously, the amount debitable to District Funds, *viz* Rs 19—5—4, should be adjusted by a debit to District Funds and credit to Municipal funds of Shimoga

L ANANTASWAMI RAO,
Under-Secretary.

To—The Deputy Commissioner, Shimoga District.
The Comptroller to the Government of Mysore.

Exd —K S

1894

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH—MUNICIPAL.

PROCEEDINGS

Dated 9th April 1894.

No. 16978-9.
L. F. 234-92.

Passing final orders on the explanation in regard to the audit of accounts of the Shimoga Municipality for 1891-92.

Mysore Govt. C. Press, Bangalore.—17-4-94.—120